

## For Arizona Full-Year Residents Filing Form 140

Attach to your return

Name(s) as shown on Form 140		Your social security number					
		Spouse's social security number					
Adjustment to Medical and Dental Expenses	1 Medical and dental expenses .....	1		00			
	2 Amount of MSA distributions used to pay qualified medical expenses included on line 1 .....	2		00			
	3 Medical expenses allowed to be taken as a federal itemized deduction .....	3		00			
	4 Add line 2 and line 3. <i>Enter the result</i> .....	4		00			
	5 If line 1 is the same as or more than line 4, <i>subtract line 4 from line 1. Otherwise, go to line 6</i> .....	5			00		
	6 If line 4 is more than line 1, <i>subtract line 1 from line 4</i> .....	6			00		
Adjustment to Interest Deduction	7 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), <i>enter the amount of mortgage interest you paid for 1999 that is equal to the amount of your 1999 federal credit</i> .....				7		00
Adjustment to Gambling Losses	8 Wagering losses allowed as a federal itemized deduction .....	8		00			
	9 Total gambling winnings included in your federal adjusted gross income .....	9		00			
	10 Authorized Arizona lottery subtraction from Form 140, page 2, line C20 .....	1		00			
	11 Maximum allowable gambling loss deduction. <i>Subtract line 10 from line 9</i> .....	1		00			
	12 If line 11 is less than line 8, <i>subtract line 11 from line 8; otherwise enter zero</i> .....	12			00		
Adjustment to Property Taxes	13 If you are claiming the credit for property taxes paid by a qualified defense contractor, <i>enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed</i> .....				13		00
Adjustment to Charitable Contributions	14 Amount of charitable contributions for which you are taking a credit under Arizona law .....				14		00
Other Adjustments	15 Amount allowed as a federal itemized deduction that are attributable to income not subject to Arizona tax .....				15		00
Adjusted Itemized Deductions	16 Add the amounts on lines 5 and 7 .....	1		00			
	17 Add the amounts on lines 6, 12, 13, 14, and 15 .....	1		00			
	18 Total federal itemized deductions allowed to be taken on federal return .....	1		00			
	19 Enter line 16 above .....	1		00			
	20 Add lines 18 and 19 .....	2		00			
	21 Enter line 17 above .....	2		00			
	22 Arizona itemized deductions. <i>Subtract line 21 from line 20. Enter the result here and on Form 140, line 19</i> .....	22			00		

**NOTE:** You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.  
If you telefile your federal Form 1040, you must attach your telefile worksheet for 1040 filers.